



MALDIVES  
INLAND REVENUE  
AUTHORITY

# How to submit the Adjustment/Refund Request (MIRA 904)

This is a step-by-step guide to help you submit the Adjustment/Refund Request (MIRA 904, version 21.2) via MIRA website. Most of your questions will be answered here. If you need more help, call 1415 or send an email to [1415@mira.gov.mv](mailto:1415@mira.gov.mv)

Version: 21.2

Read the following instructions before you read the rest of the guide.

1. Submit this form to make a request under section 69(c) of the Tax Administration Regulation (Regulation Number 2013/R-45) and section 123 of the Income Tax Regulation (Regulation Number 2020/R-21).
2. Your request will be processed in accordance with section 69 of the Tax Administration Regulation and section 123 of the Income Tax Regulation.
3. You can only submit the form online via [MIRA website](#). Forms emailed will not be accepted.
4. This Instruction Sheet will provide you step-by-step guidance on how to complete the eight-step online application via our website.

## Adjustment/Refund Request (v.21.2)

MIRA 904

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- Your request will be processed in accordance with section 69 of the Tax Administration Regulation and section 123 of the Income Tax Regulation.



# How to fill in the Adjustment/Refund Request

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## Step 1: Taxpayer Information

- **TIN (Taxpayer Identification Number):** In this box, enter the TIN as shown on the Notification of Income Tax Registration issued to you. We cannot acknowledge or process your Adjustment/Refund request without your correct TIN.
- **Taxpayer Name:** In this box, enter the name of the taxpayer as shown on the Notification of Income Tax Registration issued to you.

**Example**

1. Taxpayer information

Details of the taxpayer who has paid an amount Taxpayer Identification Number (TIN) in excess

Taxpayer Identification Number (TIN) \*

Taxpayer Name \*

[Next](#)

## Step 2: Amount paid in excess, and the period to which it relates

- **USD/MVR:** Choose the currency in which the excess was paid.
- **Amount paid excess:** Enter the amount that you have paid in excess.
- **Start date of the period:** Enter the start date of the taxable period in which the excess was paid.
- **End date of the period:** Enter the end date of the taxable period in which the excess was paid.

## Example

### 2. Amount paid in excess, and the period to which it relates

Choose currency \*

USD

MVR

Amount paid in excess \*

1000

Start date of the period \*

01-Jan-2023

End date of the period \*

31-Mar-2023

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### Step 3: What do you wish to do with the amount paid in excess?

Decide whether you want an adjustment or a refund of the amount paid in excess.

If you want an adjustment, choose whether you want MIRA to adjust the excess amount against other amounts you owe to MIRA or, against amounts another taxpayer owes to MIRA.

The latter option cannot be chosen if the taxpayer who made payment in excess has any liabilities with MIRA.

## Example

### 3. What do you wish to do with the amount paid in excess?

Choose ONE from the below options \*

- (a) Adjust against other amounts I owe to MIRA
- (b) Adjust against amounts another taxpayer owes to MIRA
- (c) Refund

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## Step 4: Details of the liability against which the amount should be offset

Complete this section **ONLY** if you requested for an adjustment, rather than a refund.

- **Taxpayer Identification Number (TIN):** If you wish to adjust against other amounts you owe to MIRA, write your TIN here. If you wish to adjust against amounts owed by another taxpayer to MIRA, write the respective taxpayer's TIN here.
- **Taxpayer Name:** Complete this part **ONLY** if you have requested to adjust against amounts owed by another taxpayer to MIRA. Write the name of the respective taxpayer as shown on the Notification of Income Tax Registration issued to them.
- **Revenue Type:** Write the revenue type the liability to be adjusted against belongs to. e.g. GST, Income Tax, Green Tax etc.
- **Start date of the period:** Write the start date of the taxable period in which the liability to be adjusted against belongs to.
- **End date of the period:** Write the end date of the taxable period in which the liability to be adjusted against belongs to.

## Example

### 4. Details of the liability against which the amount should be offset

Complete this part ONLY if you ticked 3(a) or 3(b) above

Taxpayer Identification Number (TIN)

1234567

Start date of the period

01-Apr-2023

End date of the period

30-Jun-2023

Taxpayer Name (Complete only if you ticked 3(b))

Ahmed Yoosuf

Revenue Type

GST

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## Step 5: Details of the bank account to which the amount should be transferred

Complete this part ONLY if you have requested for a refund, rather than an adjustment.

- **Account Number:** Write the bank account number the amount paid in excess should be transferred to.
- **Account Name:** Write the account holder's name of the respective bank account.
- **Bank:** Write the name of the bank the account belongs to.
- **Account Currency:** Write the currency in which the bank account is maintained.

## Example

### 5. Details of the bank account to which the refund amount should be transferred

Complete ONLY if you ticked 3(c) above

Account Number

7701000000101

Account Name

Ahmed Yoosuf

Bank

Bank of Maldives

Account Currency

MVR

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## Step 6: Explanation

Use this box If you wish to elaborate on your adjustment or refund request.

## Example

### 6. Explanation

Write in the below box if wish to elaborate on your request

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## Step 7: Declaration

Before submitting your Adjustment/Refund Request, you or your authorized representative should sign and date it, declaring that the information in it is true and correct and that he/she is authorized to sign the Adjustment/Refund Request. Name, designation and contact number must be included so that we can communicate important information about your request.

### 7. Declaration

I declare that the information given on this application is true and correct and that I am authorised to sign this application. I understand that if any incorrect information is provided on this form, MIRA may reject this form or reverse any adjustments or refunds made pursuant to this application.

Check here if you have read and agreed to the declaration above \*

First Name \*

Other Names \*

Contact Number \*

Designation

Email Address \*

Date \*

## Step 8: Supporting documents

If you request a refund, you are required to submit supporting documents. Here attach the relevant scanned copy of the documents.

If you are requesting to deposit the refund to your own account, you are required to attach:

- Your ID card or Passport.
- A document issued by the bank indicating your account details (a copy of a cheque, a bank ATM deposit slip or bank statement would suffice. Transfer slips are not accepted).

If you are requesting to deposit the refund to an account other than your account (i.e., a third-party account), you are required to attach:

- Consent letter from you authorizing the refund to a third-party account.
- Your ID card or Passport.
- ID card or Passport copy of the third-party.
- A document issued by the bank indicating the third-party's account details (a copy of a cheque, a bank ATM deposit slip or bank statement would suffice. Transfer slips are not accepted).



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## FOR QUERIES:



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